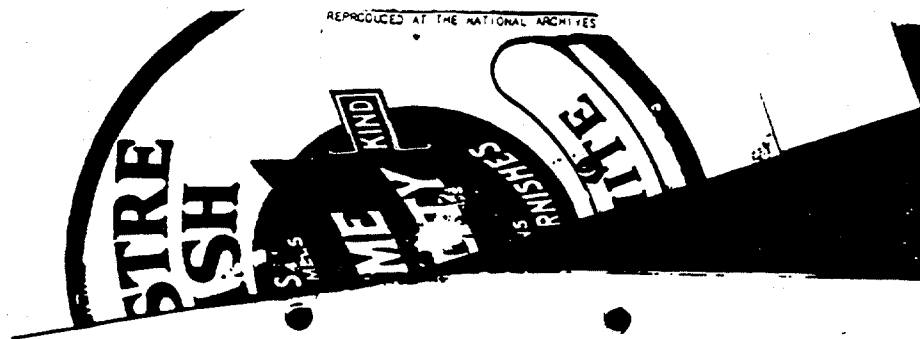




COST AND SPECIFICATIONS
PAINT AND VARNISH PRODUCTS

as of March 31, 1942

TRADE NAME: Interior Gloss Finish
 CATEGORY: Interior Gloss Paints
 COLOR: White
 NUMBER: 500
 QUALITY: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
PIGMENT: 50 %				
Zinc Oxide	50	1.1	.069 per lb.	\$ 3.45
Lithopone	200	5.5	.044	8.80
Titanox	300	11.1	.057	17.10
Pakinox	30	1.3	.008	.24
# 482 Talc	30	1.3	.011	.33
Litharge	3	0.1	.084	.25
VEHICLE: 50 %				
Heat Bleached Linseed Oil	110	14.1	1.035 per gal.	14.59
Treated Linseed Oil	75	9.3	1.231	11.45
Mixing Varnish	292	39.3	.814	31.99
Zinol	24	2.9	.697	2.02
Mineral Spirits	55	8.5	.100	.85
Hydrosolvent	45	6.2	.260	1.61
Manganese Drier	15	2.0	.452	.90
Cobalt Drier	2	0.1	.966	.10
Deodorant				
CALCULATED YIELD	1231.0	102.9		
MANUFACTURING LOSS 3%		3.1		93.68
ACTUAL YIELD		100		

COST ANALYSIS

Material Cost per Gallon/Pound (Total Cost Divided By Actual Yield).....	.94
Direct Labor Cost per Gallon/Pound.....	.06
Factory Overhead per Gallon/Pound.....	.11
Bulk Cost per Gallon/Pound.....	1.11
Complete Package Cost per Gallon/Pound (Container plus Filling Expense).....	.29

FACTORY COST IN PACKAGE PER GALLON/POUND..... 1.40

OPA

000787

N 4777

Low Quality
Interior Semi Gloss
Finish

500 White
Analysis

	Weight
Pigment	50.00 %
Vehicle	50.00 %
	100.00 %
Pigment	
Titanium Dioxide Pigment	49.00 %
Aluminum Oxide	33.00 %
Iron Oxide	8.00 %
Calcium Carbonate	5.00 %
Substane	5.00 %
	100.00 %
Vehicle	
Linseed Oil	30.00 %
(1) Varnish	55.00 %
Japan Drier	15.00 %
	100.00 %

(1) Vegetable Oils 29%, Resins 16%
Mineral Spirits 55%

334-42

84
88

OPA

0000788